

Idaho School for the Deaf and the Blind

Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Historically, about 95% of ISDB's annual appropriation has come from the General Fund. Of those General Fund moneys, approximately 80% is used for personnel costs, 15% for operating expenses and 5% for the purchase of one-time capital items.

Budget Unit: EDDA(502) Educational and Support Services

FY 00	\$6,345,873	FY 01	\$6,691,733	FY 02	\$6,995,651	FY 03	\$6,891,378	FY 04	\$7,186,969
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Fund: ISDB Contingency Reserve (0315-01)

Sources: Established pursuant to Section 33-3409, Idaho Code. The Idaho School for the Deaf & Blind Contingency Reserve Fund includes unspent appropriations deposited by the board of trustees. The fund balance may not exceed 5% of the appropriation for the agency.

Uses: Continuously appropriated. Disbursements for contingencies, as authorized by the board of trustees.

Budget Unit: EDDB (Cont) (502)

FY 00	\$0	FY 01	\$0	FY 02	\$0	FY 03	\$0	FY 04	\$0
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Fund: Miscellaneous Revenue (0349-00)

Sources: Money in this fund comes from various sources including rental income receipts, out-of-state tuition, donations received from individuals, organizations, foundations and various other groups or sources including the Albertson Foundation.

Uses: Money from this fund is used to pay utilities and other maintenance expenses at the Idaho School for the Deaf and the Blind. Utilities include natural gas, electricity, as well as water, sewer, and trash. These limited funds are used to support the general operating budget of the school as utilities are considered as an integral component of the general operating budget.

Moneys from donations, whether they are from a private individual or an established foundation like the Albertson Foundation are expended as per the directions of the donor. If a use is not specified in the donation, the moneys are used to provide educational support and assistance to "students in need" at the school. No donations are used to support the general operating budget of the school.

Budget Unit: EDDA(502) Educational and Support Services

FY 00	\$85,239	FY 01	\$64,351	FY 02	\$58,317	FY 03	\$63,675	FY 04	\$69,374
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Fund: Charitable Institutions Endowment Income (0481-03)

Sources: One-thirtieth (1/30) of the receipts to the Charitable Institutions Fund as authorized in Idaho Code §66-1106. This legal transfer which is completed each month by the State Controller's Office, provides the revenue while legislative appropriation authority provides the level of authorized expenditure each year.

Uses: Money from this fund is used to pay utilities and other maintenance expenses at the Idaho School for the Deaf and the Blind. Utilities include natural gas, electricity, as well as water, sewer, and trash. These limited funds are used to support the general operating budget of the school as utilities are considered as an integral component of the general operating budget. Historically, receipts from the endowment fund were primarily used to pay for "utilities" each year. However, in recent years, the Executive Budget and subsequent legislative appropriation have utilized a greater portion of dedicated endowment monies for things such as the purchase of one-time capital items.

Budget Unit: EDDA(502) Educational and Support Services

FY 00 \$158,104	FY 01 \$121,113	FY 02 \$96,987	FY 03 \$104,600	FY 04 \$192,125
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Fund: Federal Grant (0348-00)

Sources: The federal grant fund receives moneys from a variety of federal education assistance programs. Federal education grant programs provide financial resources to supplement and to enhance the educational programs of the Idaho School for the Deaf and Blind. Major federal programs in which the school participates on a continuing basis include the Individuals With Disabilities Education Act (IDEA, P.L. 105-17), particularly Title VI-B, and the Elementary and Secondary Education Act (ESEA, P.L. 103-382), including Titles I, II, IV, and VI. Most program grants come from the U.S. Department of Education and are administered in Idaho by the Idaho Department of Education. This fund also receives funds from other federal sources as well as occasional or one-time federal grants.

Uses: Moneys are expended from this fund to extend and improve comprehensive educational programs for handicapped children enrolled who are served at the Gooding campus as well as other locations within the state. Under this program, the Idaho School for the Deaf and the Blind has purchased educational material as well as computers and other educational equipment. The school also purchases specialized consultant services to address the unique need of the student population. A final area includes the purchase of Braille books for students across the State of Idaho who are enrolled in public school districts.

Budget Unit: EDDA(502) Educational and Support Services

FY 00 \$75,340	FY 01 \$123,597	FY 02 \$127,750	FY 03 \$49,179	FY 04 \$161,295
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Idaho School for the Deaf and the Blind Grand Total

FY 00 \$6,664,555	FY 01 \$7,000,795	FY 02 \$7,278,704	FY 03 \$7,108,833	FY 04 \$7,609,763
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